

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

FRIDAY, THE 19TH OCTOBER 2007 / 27TH ASWINA 1929

WP(C).No. 31102 of 2007(C)

PETITIONER:

**M/S.ELLORA PAINTS PVT. LIMITED,
MANAPPURAM, REPRESENTED BY ITS MANAGING DIRECTOR,
ANTONY VARGHESE KOLUTHARA.**

BY ADV. SRI.A.KUMAR

RESPONDENTS:

- 1. DEPUTY COMMISSIONER (APPEALS),
DEPARTMENT OF COMMERCIAL TAXES, KOLLAM.**
- 2. THE AGRICULTURAL INCOME TAX AND
COMMERCIAL TAX OFFICER, KUTHIATHODE.**
- 3. THE INSPECTING ASST.COMMISSIONER/
AUTHORIZED OFFICER IN-CHARGE, DEPARTMENT OF
COMMERCIAL TAXES, ALAPPUZHA.**
- 4. STATE BANK OF TRAVANCORE, CHERTHALA.**

BY GOVERNMENT PLEADER SRI.K.P.PRADEEP

**THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 19/10/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:**

ANTONY DOMINIC, J.
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W.P.(C) NO. 31102 OF 2007 C
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Dated this the 19th day of October, 2007

J U D G M E N T

In relation to the tax due for March, 2006, petitioner submits that he had given cheque dated 10/4/06, which was also encashed from his account. However, proceedings for the levy of interest was initiated against it on the allegation that it was only in March 2007 that the amount was given credit by the 4th respondent. Petitioner contested the matter and has filed appeal Ext.P3 along with application for stay. During its pendency, revenue recovery proceedings for the interest amount has been initiated by Ext.P5 notice and hence this writ petition.

2. It is the specific contention of the petitioner that in full satisfaction of the tax due for March 2006, he had submitted cheque to the department on 10/4/06 and that the same was encashed from his account on 27/4/06. It is also pointed out that it is for reasons which are not attributable to the petitioner that there was delay in giving credit to the said amount in the

account of the respondents. It is on that basis the petitioner contests his liability for interest. In view of this it is only appropriate that deferring revenue recovery proceedings initiated as per Ext.P5, the appeal itself should be decided.

3. Accordingly, I dispose of this writ petition directing that Ext.P3 appeal filed by the petitioner be disposed of by the 1st respondent as expeditiously as possible, at any rate within a period of four weeks of receipt of a copy of this judgment.

4. In the meantime, further proceedings pursuant to Ext.P5 shall be kept in abeyance.

Petitioner shall produce a copy of this judgment before the 1st respondent for compliance.

ANTONY DOMINIC, JUDGE.

Rp